

Mr. Bradshaw

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-7

February 15, 1961

PREPARATION OF FORM 206

Proprietors of distilled spirits
plants, bonded wine cellars,
and others concerned;

Purpose.

This circular is issued to advise you of an error in the printing of the October 1960 revision of Form 206, and of certain instructions which should be considered in preparing this form.

Background.

The July 1960 revision of Form 206 was revised in October 1960 in order that the instructions in Item 4E would reflect the provisions of Public Law 86-606, which extended the provisions of 19 U.S.C. 1309(a) to cover shipments between Hawaii or Alaska and any other part of the United States. In making this correction, there was a failure to print the last two sentences of the existing instructions.

Procedure.

In cases where a principal desires to withdraw distilled spirits or wines without payment of tax for use on vessels or aircraft, information in response to the following should, as applicable, be inserted in Item 4E in Form 206:

Name of vessel, country of registry and ports of call, or, as to whaling vessels, location of operations. As to aircraft, name of airline and country of registry of aircraft.

Form 206 (Rev. Oct. 1960) is being reprinted in order to correct this error. The next revision will be dated "Feb. 1961". On receipt of the February 1961 revision the stock of defective October 1960 forms should be destroyed.

Inquiries.

Inquiries regarding this circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis
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Director, Alcohol and Tobacco Tax Division